

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2014**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
South Barber Unified School District No. 255
Kiowa, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors' consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
South Barber Unified School District No. 255

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, capital project schedule of regulatory basis receipts and expenditures, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
South Barber Unified School District No. 255**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and schedule of cash receipts and expenditures-capital projects (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated August 30, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
August 6, 2014

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 2,038,812	\$ 2,038,812	\$ 0	\$ 632	\$ 632
Special Purpose Funds							
Supplemental General	15,432	0	670,446	670,408	15,470	32,248	47,718
At Risk (4Yr Old)	0	0	21,422	21,422	0	0	0
At Risk (K-12)	0	0	95,250	95,250	0	0	0
Capital Outlay	1,377,942	0	1,477,081	996,438	1,858,585	0	1,858,585
Driver Training	0	0	6,420	6,420	0	0	0
Food Service	53,127	0	172,463	170,590	55,000	0	55,000
Special Education	34,906	0	407,467	378,903	63,470	0	63,470
Vocational Education	0	0	134,551	134,551	0	0	0
KPERS Contribution	0	0	154,714	154,714	0	0	0
Recreation Commission	0	0	123,520	120,000	3,520	0	3,520
Federal Funds	1,144	0	79,107	82,590	(2,339)	1,167	(1,172)
Gifts and Grants	1,062	0	7,050	2,254	5,858	0	5,858
Contingency Reserve	194,600	0	0	52,175	142,425	0	142,425
Textbook and Student Material							
Revolving	22,061	0	10,317	1,166	31,212	0	31,212
District Activity Funds	45,986	0	101,944	88,456	59,474	0	59,474
Capital Project	0	0	0	0	0	0	0
	<u>\$ 1,746,260</u>	<u>\$ 0</u>	<u>\$ 5,500,564</u>	<u>\$ 5,014,149</u>	<u>\$ 2,232,675</u>	<u>\$ 34,047</u>	<u>\$ 2,266,722</u>

Composition of Cash:

Checking Accounts	\$ 2,293,242
Savings Account	10,339
Certificates of Deposit	123,985
Agency Funds	2,427,566
	(160,844)
	<u>\$ 2,266,722</u>

The notes to the financial statement are an integral part of this statement.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Barber Unified School District No. 255 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Kiowa, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Capital Project Fund-To account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook and Student Material Revolving Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 2 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$154,714. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 4 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 5 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 6 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$2,427,566 and the bank balance was \$2,620,392. The bank balance is held by two banks. Of the bank balance, \$352,767 was covered by depository insurance, and the remaining \$2,267,625 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:							Total
	At Risk (4Yr Old)	At Risk (K-12)	Capital Outlay	Driver Training	Food Service	Special Education	Vocational Education	
Transfer from:								
General Fund	\$ 21,422	\$ 95,250	\$ 52,796	\$ 4,975	\$ 2,229	\$ 360,429	\$ 134,551	\$ 671,652
Supplemental								
General Fund	0	0	0	0	48,340	39,469	0	87,809
	<u>\$ 21,422</u>	<u>\$ 95,250</u>	<u>\$ 52,796</u>	<u>\$ 4,975</u>	<u>\$ 50,569</u>	<u>\$ 399,898</u>	<u>\$ 134,551</u>	<u>\$ 759,461</u>

Note 8 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 9 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803 and \$298,635,383 respectively, equal to the required contributions for each year.

Note 10 - Long-Term Debt:

One principal payment is due on September 1, 2014, for the General Obligation Capital Outlay Temporary Note. Interest payments are due semi-annually on September 1 and March 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Capital Outlay Temporary Note				
Series 2013	0.85	5/1/13	\$ 925,000	9/1/14
Series 2014	0.80 - 1.95	6/1/14	\$ 720,000	9/1/18
Capital Lease				
School Bus	4.15	9/23/11	\$ 82,655	9/23/15
Utility Tractor	4.00	2/19/14	\$ 40,744	2/19/18

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Capital Outlay Temporary Note					
Series 2013	\$ 925,000	\$ 0	\$ 0	\$ 925,000	\$ 6,552
Series 2014	0	720,000	0	720,000	0
	<u>925,000</u>	<u>720,000</u>	<u>0</u>	<u>1,645,000</u>	<u>6,552</u>
Capital Lease					
School Bus	49,653	0	15,846	33,807	1,941
Utility Tractor	0	40,744	8,812	31,932	0
	<u>49,653</u>	<u>40,744</u>	<u>24,658</u>	<u>65,739</u>	<u>1,941</u>
	<u>\$ 974,653</u>	<u>\$ 760,744</u>	<u>\$ 24,658</u>	<u>\$ 1,710,739</u>	<u>\$ 8,493</u>

Maturities of long-term debt and interest are as follows:

	Principal			Interest			
	General Obligation Capital Outlay Temporary Notes	Capital Leases	Total Principal	General Obligation Capital Outlay Temporary Notes	Capital Leases	Total Interest	Total Principal and Interest
2015	\$ 925,000	\$ 24,015	\$ 949,015	\$ 11,534	\$ 2,584	\$ 14,118	\$ 963,133
2016	175,000	25,121	200,121	9,438	1,478	10,916	211,037
2017	180,000	8,135	188,135	7,612	676	8,288	196,423
2018	180,000	8,468	188,468	5,048	344	5,392	193,860
2019	185,000	0	185,000	1,804	0	1,804	186,804
	<u>\$ 1,645,000</u>	<u>\$ 65,739</u>	<u>\$ 1,710,739</u>	<u>\$ 35,436</u>	<u>\$ 5,082</u>	<u>\$ 40,518</u>	<u>\$ 1,751,257</u>

Note 11 - Subsequent Events:

The District has evaluated subsequent events through August 6, 2014, the date which the financial statement were available to be issued.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2014

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Legal Max	Comply with	Budget Credits	Qualifying		Chargeable to Current Year		
General Fund	\$ 2,059,287	\$ (36,277)		\$ 15,802	\$ 2,038,812	\$ 2,038,812	\$ 0		
Special Purpose Funds									
Supplemental General	670,408					670,408		670,408	0
At Risk (4Yr Old)	23,390		0	0		23,390		21,422	(1,968)
At Risk (K-12)	95,250		0	0		95,250		95,250	0
Capital Outlay	2,070,586		0	0		2,070,586		996,438	(1,074,148)
Driver Training	6,950		0	0		6,950		6,420	(530)
Food Service	170,590		0	0		170,590		170,590	0
Special Education	434,255		0	0		434,255		378,903	(55,352)
Vocational Education	146,900		0	0		146,900		134,551	(12,349)
KPERS Contribution	165,403		0	0		165,403		154,714	(10,689)
Recreation Commission	120,000		0	0		120,000		120,000	0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		82,590	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		2,254	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		52,175	XXXXXXXXXX
Textbook and Student Material									
Revolving	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		1,166	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		88,456	XXXXXXXXXX
Capital Project	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		0	XXXXXXXXXX
	<u>\$ 5,963,019</u>	<u>\$ (36,277)</u>		<u>\$ 15,802</u>	<u>\$ 5,942,544</u>	<u>\$ 5,014,149</u>	<u>\$ (1,155,036)</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,467,321	\$ 1,742,445	\$ 1,578,324	\$ 164,121
State Sources	525,750	561,781	509,440	52,341
	<u>1,993,071</u>	<u>2,304,226</u>	<u>\$ 2,087,764</u>	<u>\$ 216,462</u>
Expenditures				
Instruction	863,147	915,385	\$ 886,700	\$ 28,685
Student Support Services	20	464	0	464
Instructional Support Staff	6,509	5,907	5,634	273
General Administration	115,317	125,889	118,332	7,557
School Administration	54,483	49,888	55,540	(5,652)
Operations & Maintenance	173,062	192,337	178,630	13,707
Student Transportation Services	40,816	36,157	59,800	(23,643)
Other Supplemental Service	39,365	41,133	40,497	636
Transfers	673,521	671,652	714,154	(42,502)
Adjustment to Comply With Legal Max	0	0	(36,277)	36,277
Adjustment for Qualifying Budget Credits	0	0	15,802	(15,802)
	<u>1,966,240</u>	<u>2,038,812</u>	<u>\$ 2,038,812</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	26,831	265,414		
Unencumbered Cash, Beginning	0	0		
Excess Revenue to State	26,831	265,414		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Supplemental General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 641,850	\$ 654,707	\$ 636,934	\$ 17,773
County Sources	27,123	15,739	18,042	(2,303)
	<u>668,973</u>	<u>670,446</u>	<u>\$ 654,976</u>	<u>\$ 15,470</u>
Expenditures				
Instruction	74,939	33,244	\$ 62,154	\$ (28,910)
Student Support Services	52,652	49,522	53,179	(3,657)
Instructional Support Staff	113,840	112,933	117,187	(4,254)
General Administration	22,109	2,529	22,500	(19,971)
School Administration	181,524	172,997	187,636	(14,639)
Operations & Maintenance	152,349	169,343	150,000	19,343
Student Transportation Services	37,513	42,031	38,800	3,231
Transfers	26,351	87,809	38,952	48,857
	<u>661,277</u>	<u>670,408</u>	<u>\$ 670,408</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	7,696	38		
Unencumbered Cash, Beginning	7,736	15,432		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,432</u>	<u>\$ 15,470</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk (4Yr Old) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 21,020	\$ 21,422	\$ 23,390	\$ (1,968)
	<u>21,020</u>	<u>21,422</u>	<u>23,390</u>	<u>(1,968)</u>
Expenditures				
Instruction	19,918	20,426	\$ 22,390	\$ (1,964)
Food Service	1,102	996	1,000	(4)
	<u>21,020</u>	<u>21,422</u>	<u>\$ 23,390</u>	<u>\$ (1,968)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 93,792</u>	<u>\$ 95,250</u>	<u>\$ 95,250</u>	<u>\$ 0</u>
	<u>93,792</u>	<u>95,250</u>	<u>95,250</u>	<u>0</u>
Expenditures				
Instruction	<u>93,792</u>	<u>95,250</u>	<u>95,250</u>	<u>\$ 0</u>
	<u>93,792</u>	<u>95,250</u>	<u>\$ 95,250</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 651,025	\$ 1,406,624	\$ 673,548	\$ 733,076
County Sources	19,952	17,661	19,096	(1,435)
Transfers	66,000	52,796	0	52,796
	<u>736,977</u>	<u>1,477,081</u>	<u>\$ 692,644</u>	<u>\$ 784,437</u>
Expenditures				
Instruction	28,916	5,495	\$ 30,000	\$ (24,505)
Student Support Services	300	30	2,000	(1,970)
Instructional Support Staff	114	0	5,000	(5,000)
General Administration	1,693	0	2,000	(2,000)
School Administration	3,289	0	5,000	(5,000)
Operations & Maintenance	0	0	10,000	(10,000)
Transportation	17,787	56,149	200,000	(143,851)
Other Support Services	13,769	934,764	20,000	914,764
Facilities Acquisition and Construction	300,151	0	1,796,586	(1,796,586)
	<u>366,019</u>	<u>996,438</u>	<u>\$ 2,070,586</u>	<u>\$ (1,074,148)</u>
Receipts Over (Under) Expenditures	370,958	480,643		
Unencumbered Cash, Beginning	1,006,984	1,377,942		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,377,942</u>	<u>\$ 1,858,585</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Driver Training Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
State Sources	\$ 1,395	\$ 1,445	\$ 1,955	\$ (510)
Transfers	2,381	4,975	4,995	(20)
	<u>3,776</u>	<u>6,420</u>	<u>\$ 6,950</u>	<u>\$ (530)</u>
Expenditures				
Instruction	2,976	4,092	\$ 5,150	\$ (1,058)
Vehicle Operations, Maintenance	800	2,328	1,800	528
Services	<u>3,776</u>	<u>6,420</u>	<u>\$ 6,950</u>	<u>\$ (530)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 46,628	\$ 49,409	\$ 47,069	\$ 2,340
State Sources	1,231	1,302	1,063	239
Federal Sources	65,064	71,183	63,210	7,973
Transfers	47,777	50,569	6,121	44,448
	<u>160,700</u>	<u>172,463</u>	<u>\$ 117,463</u>	<u>\$ 55,000</u>
Expenditures				
Operations & Maintenance	5,195	5,232	\$ 5,280	\$ (48)
Food Service Operations	157,476	165,358	165,310	48
	<u>162,671</u>	<u>170,590</u>	<u>\$ 170,590</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,971)	1,873		
Unencumbered Cash, Beginning	55,098	53,127		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 53,127</u>	<u>\$ 55,000</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Special Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 6,543	\$ 7,569	\$ 6,000	\$ 1,569
Transfers	<u>304,791</u>	<u>399,898</u>	<u>393,349</u>	<u>6,549</u>
	<u>311,334</u>	<u>407,467</u>	<u>\$ 399,349</u>	<u>\$ 8,118</u>
Expenditures				
Instruction	357,487	356,141	\$ 414,255	\$ (58,114)
Student Transportation Services	<u>19,089</u>	<u>22,762</u>	<u>20,000</u>	<u>2,762</u>
	<u>376,576</u>	<u>378,903</u>	<u>\$ 434,255</u>	<u>\$ (55,352)</u>
Receipts Over (Under) Expenditures	(65,242)	28,564		
Unencumbered Cash, Beginning	100,148	34,906		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,906</u>	<u>\$ 63,470</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Vocational Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 130,000	\$ 134,551	\$ 146,900	\$ (12,349)
	<u>130,000</u>	<u>134,551</u>	<u>\$ 146,900</u>	<u>\$ (12,349)</u>
Expenditures				
Instruction	130,000	134,551	\$ 146,900	\$ (12,349)
	<u>130,000</u>	<u>134,551</u>	<u>\$ 146,900</u>	<u>\$ (12,349)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
State Sources	\$ 141,370	\$ 154,714 \$ 165,403	\$ (10,689)
	<u>141,370</u>	<u>154,714 \$ 165,403</u>	<u>\$ (10,689)</u>
Expenditures			
Instruction	85,021	93,046 \$ 103,735	\$ (10,689)
Student Support Services	4,332	4,741 4,741	0
Instructional Support Staff	8,813	9,645 9,645	0
General Administration	11,948	13,076 9,193	3,883
School Administration	16,911	18,507 22,390	(3,883)
Operations and Maintenance	6,138	6,717 6,717	0
Student Transportation Services	3,624	3,966 3,966	0
Food Service Operations	4,583	5,016 5,016	0
	<u>141,370</u>	<u>154,714 \$ 165,403</u>	<u>\$ (10,689)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Recreation Commission Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 114,410	\$ 120,209	\$ 117,480	\$ 2,729
County Sources	3,742	3,311	3,582	(271)
	<u>118,152</u>	<u>123,520</u>	<u>\$ 121,062</u>	<u>\$ 2,458</u>
Expenditures				
Community Service Operations	118,152	120,000	120,000	\$ 0
	<u>118,152</u>	<u>120,000</u>	<u>\$ 120,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	3,520		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 3,520</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 88,387	\$ 79,107
		<u>88,387</u>	<u>79,107</u>
Expenditures			
Instruction		<u>87,403</u>	<u>82,590</u>
		<u>87,403</u>	<u>82,590</u>
Receipts Over (Under) Expenditures		984	(3,483)
Unencumbered Cash, Beginning		160	1,144
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 1,144</u>	<u>\$ (2,339)</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 500	\$ 7,050
	<u>500</u>	<u>7,050</u>
Expenditures		
Instruction	<u>12,667</u>	<u>2,254</u>
	<u>12,667</u>	<u>2,254</u>
Receipts Over (Under) Expenditures	(12,167)	4,796
Unencumbered Cash, Beginning	13,229	1,062
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,062</u>	<u>\$ 5,858</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Contingency Reserve Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers		\$ 34,111	\$ 0
		<u>34,111</u>	<u>0</u>
Expenditures			
Instruction		19,981	36,917
Operations & Maintenance		0	0
Student Transportation Services		13,784	15,258
		<u>33,765</u>	<u>52,175</u>
Receipts Over (Under) Expenditures		346	(52,175)
Unencumbered Cash, Beginning		194,254	194,600
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 194,600</u>	<u>\$ 142,425</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 9,682	\$ 10,317
	<u>9,682</u>	<u>10,317</u>
Expenditures		
Instruction	<u>8,946</u>	<u>1,166</u>
	<u>8,946</u>	<u>1,166</u>
Receipts Over (Under) Expenditures	736	9,151
Unencumbered Cash, Beginning	21,325	22,061
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 22,061</u>	<u>\$ 31,212</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECT
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ 914,071	\$ 0
	<u>914,071</u>	<u>0</u>
Expenditures		
Facility Acquisition & Construction	<u>914,071</u>	<u>0</u>
	<u>914,071</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	\$ 139	\$ 50	\$ 0	\$ 189
Cheerleaders	2,407	2,396	2,744	2,059
Choir	200	50	0	250
FCCLA	0	1,252	429	823
FFA	62,748	63,261	64,039	61,970
Industrial Arts Club	622	116	276	462
Kays	2,174	1,400	1,034	2,540
National Honor Society	886	3	245	644
Renaissance/Forensics	439	3,784	2,660	1,563
Student Council	373	3,091	2,967	497
Weightlifters' Club	87	0	0	87
SBJH STUCO	702	0	0	702
SBJH Cheer/Pep Club	1,117	2,078	1,195	2,000
Class of 2013	340	0	340	0
Class of 2014	5,799	992	4,077	2,714
Class of 2015	5,709	9,372	10,604	4,477
Class of 2016	3,163	1,748	318	4,593
Class of 2017	3,452	1,476	421	4,507
Class of 2018	370	4,273	1,272	3,371
Class of 2019	0	1,657	102	1,555
FFA Memorial Scholarship	4,354	14	0	4,368
Ethel Gillig FFA	1,509	2	0	1,511
Lauren Merklein	11,197	17	3,000	8,214
Willig/Wolgamott				
Scholarship Fund	50,000	0	0	50,000
	<u>157,787</u>	<u>97,032</u>	<u>95,723</u>	<u>159,096</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
K-6 Building				
Student Council	\$ 1,748	\$ 0	\$ 0	\$ 1,748
	<u>1,748</u>	<u>0</u>	<u>0</u>	<u>1,748</u>
 Total Agency Funds	 \$ 159,535	 \$ 97,032	 \$ 95,723	 \$ 160,844

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
7-12 Building	\$ 10,019	\$ 0	\$ 27,553	\$ 25,294	\$ 12,278	\$ 0	\$ 12,278
Student Activity Events	1,320	0	10,987	11,582	725	0	725
Yearbooks	1,509	0	29,979	29,421	2,067	0	2,067
Concessions	3,615	0	0	0	3,615	0	3,615
Football Scoreboard	1,044	0	333	4	1,373	0	1,373
Lyceums	17,507	0	68,852	66,301	20,058	0	20,058

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
		Encumbrances					Encumbrances and Accounts Payable		
K-6 Building									
Activity Tickets	\$ 0	\$ 0		300	300	\$ 0	\$ 0		0
Yearbook	0	0		1,027	1,027	0	0		0
Project Playground	27,661	0		28,919	17,183	39,397	0		39,397
Project Gym Sound System	818	0		0	799	19	0		19
Book Fair	0	0		2,846	2,846	0	0		0
	<u>28,479</u>	<u>0</u>		<u>33,092</u>	<u>22,155</u>	<u>39,416</u>	<u>0</u>		<u>39,416</u>
Total District Activity Funds	\$ <u>45,986</u>	\$ <u>0</u>		\$ <u>101,944</u>	\$ <u>88,456</u>	\$ <u>59,474</u>	\$ <u>0</u>		\$ <u>59,474</u>

FEDERAL AWARD INFORMATION

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-14
				Cash 7-1-13			
Department of Education							
Rural Education Achievement Program	84.358	\$ 13,933	\$ 0	13,933	\$ 13,933	\$ 0	
(Passes Through Kansas Department of Education)							
Department of Agriculture							
School Breakfast Program	10.553	16,969					
National School Lunch Program	10.555	54,214					
		71,183	0	71,183	71,183	0	
Department of Education							
Title I Low Income	84.010	42,440	446	42,440	41,705	1,181	
School Preparedness	84.302	0	500	0	0	500	
Title II-Tech Lit	84.318	0	197	0	0	197	
Title II-Improving Teacher Quality	84.367	21,153	1	21,153	23,801	(2,647)	
		63,593	1,144	63,593	65,506	(769)	
(Passes Through South Central Kansas Education Service Center)							
Department of Education							
Perkins Vocational Education	84.048	3,151	0	1,581	3,151	(1,570)	
Total Federal Awards		\$ 151,860	\$ 1,144	\$ 150,290	\$ 153,773	\$ (2,339)	